

## **Treasury Financial Manual**

**Transmittal Letter No. 667** 

Volume I

To: Heads of Government Departments, Agencies, and Others Concerned

#### 1. Purpose

This transmittal letter (T/L) releases revised TFM Volume I, Part 2, Chapter 1500: Description of Accounts Relating to Financial Operations. This chapter describes accounts relating to the Government's financial operations. The Financial Management Service and the Office of Management and Budget assign the accounts to agencies.

#### 2. Rescission

This T/L rescinds the following TFM releases:

• TFM Volume I, Announcement No. A-2009-04: Converting Treasury Managed Trust Fund (TMTF) Accounts From a Treasury Two-Digit Department Regular Code to the Two-Digit Department Regular Code Within the Reporting Program Agency, dated March 2009;

#### AND

• TFM Volume I, Bulletin No. 2004-07: Eliminating Feeder Accounts, dated August 30, 2004.

#### 3. Page Changes

Remove	Insert
I TFM 2-1500 (T/L 660)	I TFM 2-1500
Table of Contents for Part 2 (T/L 665)	Table of Contents for Part 2
I TFM Announcement No. A-2009-04	
I TFM Bulletin No. 2004-07	

#### 4. Effective Date

This transmittal letter is effective immediately.



#### 5. Inquiries

Direct questions concerning this transmittal letter to:

Budget Reports Division Financial and Budget Reports Directorate Governmentwide Accounting Financial Management Service Department of the Treasury 3700 East-West Highway, Room 5D18 Hyattsville, MD 20782

Telephone: 202-874-9880 Fax: 202-874-9944

Date: September 21, 2011 David A. Lebryk Commissioner

### Part 2—Chapter 1500

# DESCRIPTION OF ACCOUNTS RELATING TO FINANCIAL OPERATIONS

This chapter describes accounts relating to the Government's financial operations. The Financial Management Service (FMS) and the Office of Management and Budget (OMB) assign the accounts to agencies.

#### Section 1510—Authority

Title 31 United States Code 3513 provides authority for regulations governing this chapter.

#### Section 1515—Federal Account Symbols and Titles (FAST) Book and Subclassified Accounts

FMS, in collaboration with OMB and the relevant administrative agency, assigns, amends, changes, and discontinues account symbols and titles. The Department of the Treasury (Treasury) account symbols (TAS) represent, by agency and bureau, individual appropriations, receipts, and other fund accounts. Agencies post appropriations or spending authorizations granted by Congress to these accounts. They use account symbols to report to Treasury and OMB. FMS establishes or changes new Treasury appropriation fund symbols (TAFS) derived from the 12 annual appropriation bills without an agency request. TAFS refer to the separate Treasury expenditure accounts for each appropriation title based on the availability of the resources in the account. The TAFS is a combination of the Federal account symbol and availability code (for example, annual, multi-year, or no-year). TAFS refer only to the appropriation and fund accounts and exclude the receipt accounts.

For new account actions pursuant to other legislation, agencies must send a

letter of request. To establish new accounts, agencies must:

- (1) Contact OMB for approval (see OMB Circular No. A-11, Section 79.4).
- (2) Submit a letter to FMS requesting a new account, including the following:
  - A statement indicating that OMB has approved the account.
  - The type of fund.
  - The proposed account title.
  - The statutory authority.
  - The agency and bureau needing the account.

Agencies should submit all account action requests to FMS as early in the month as possible to allow for agency reporting the following month.

FMS assigns account symbols and titles, fund groups, and fund account definitions per the principles and guidelines in Title 7, of the *General Accounting Office's (GAO's) Policy and Procedures Manual for Guidance of Federal Agencies*.

FMS provides a listing of all assigned symbols and titles in the FAST Book, which is Supplement 1 to the Treasury Financial Manual (TFM) Volume I. FAST Book I displays the two-digit department regular code, and FAST Book II displays the three-digit agency identifier code that eventually will replace the two-digit department regular code. To

access FAST Book I and FAST Book II and for information regarding their effective dates, see the FAST Book Web site at http://www.fms.treas.gov/fastbook.

**Note:** For conciseness, this chapter refers only to the two-digit department regular code.

To remove an account or agency from the FAST Book, agencies must submit a letter to FMS's Budget Reports Division (BRD); see the Contacts page.

Upon request, BRD will fax copies of Treasury Announcements to agencies for all account actions relating to their accounts.

When required, BRD establishes subclass codes after it receives an agency's letter of request and determines that subclass codes are necessary to capture data beyond the appropriation or fund level for tracking purposes. BRD prepares and sends agencies a copy of form BA 7103: The Department of the Treasury Sub-Classification Authorization, which authorizes the use of the subclass code. For detailed information on subclass authorizations, refer to TFM Volume I, Part 2, Chapter 3300, subsection 3330.20.

#### Section 1520—Receipt, Appropriation (Expenditure), and Fund Account Descriptions

Accounts are the basis for reporting the Government's financial transactions.

2-1500 VOL I

FMS classifies receipt or expenditure accounts and assigns them to a fund group based on their characteristics and the nature of the transactions they support. Fund groups for receipt and expenditure accounts are detailed in subsections 1525.10 and 1530.10, respectively. FMS and OMB classify transactions within fund groups by assigning numeric or alphanumeric account symbols (or combinations thereof). FMS assigns account symbols to agencies after considering the Government's relationship to the accounts, the sources of the receipts, and the availability of the funds for expenditure. Within Treasury's central accounting system, FMS classifies receipt and expenditure accounts as described in the subsections below.

Note: In 2004, Treasury discontinued all existing feeder (general fund expenditure accounts) and associated special fund receipt accounts for special fund expenditure accounts (5000 series TAS). Therefore, agencies cannot report expenditure transfers from a feeder account to the associated special fund receipt account on their Statement of Transactions or use nonexpenditure transfers for such purposes. Treasury appropriates amounts directly to the special fund expenditure accounts. This does not affect feeder accounts associated with trust fund expenditure accounts (8000 series TAS excluding trust revolving funds).

## 1520.10—General Fund Receipt Accounts

FMS credits general fund receipt accounts with all receipts not earmarked by law for a specific purpose.

## 1520.15—Special Fund Receipt Accounts

FMS credits special fund receipt accounts with receipts from specific sources earmarked by law for specific purposes. At the point of collection, these receipts either are available immediately or unavailable for expenditures depending

upon statutory requirements (see subsections 1525.20 and 1525.30).

## 1520.20—Trust Fund Receipt Accounts

FMS credits trust fund receipt accounts with receipts generated by the terms of a trust agreement or statute that designates a fund as a trust fund. At the point of collection, these receipts either are available immediately or unavailable for expenditure depending upon statutory requirements (see subsections 1525.20 and 1525.30).

#### 1520.25—Clearing Accounts

FMS establishes clearing accounts to temporarily hold unidentifiable general, special, or trust fund collections that belong to the Federal Government until they are classified to the proper receipt or expenditure account by the Federal entity. An "F" preceding the last four digits of the fund account symbol identifies these accounts. Clearing accounts consist of the "3800" series fund group preceded by the two-digit department regular code. Agencies should use the following accounts:

- Budget clearing account (suspense), \_\_F3875, to temporarily credit unclassified transactions from the public when there is a reasonable presumption that the amounts belong to their agencies.
- Undistributed intergovernmental payments account, \_\_F3885, to temporarily credit unclassified transactions between Federal agencies, including Intragovernmental Payment and Collection transactions.

## 1520.30—General Fund Expenditure Accounts

FMS establishes general fund expenditure accounts to record amounts

appropriated by Congress for the general support of the Government.

## 1520.35—Consolidated Working Fund Accounts

FMS establishes consolidated working fund accounts to receive (and subsequently disburse) advance payments from other agencies or bureaus through provisions of law.

## 1520.40—Management Fund Accounts

FMS establishes management fund accounts, which are working fund accounts authorized by law, to facilitate accounting for administration of intragovernmental activities other than a continuing cycle of operations.

## 1520.45—Revolving Fund Accounts

FMS establishes revolving fund accounts to record funds authorized by specific provisions of law to finance a continuing cycle of business-type operations. The receipts are credited directly to the revolving fund as offsetting collections and are available for expenditure without further action by Congress. FMS classifies the receipts as follows:

- Public enterprise funds where receipts come primarily from sources outside the Government.
- Intragovernmental funds where receipts come primarily from other appropriations or funds.

## 1520.50—Special Fund Expenditure Accounts

FMS establishes special fund expenditure accounts to record amounts appropriated from special fund receipts. Agencies may expend these receipts for special programs according to specific provisions of law.

## 1520.55—Trust Fund Expenditure Accounts

FMS establishes trust fund expenditure accounts to record amounts appropriated from trust fund receipts. Agencies may expend these receipts for specific purposes or programs according to the terms of a trust agreement or statute.

Note: FMS has converted the Treasury Managed Trust Fund (TMTF) expenditure accounts from a Treasury two-digit department regular code to the two-digit department regular code of the reporting program agency. Legacy accounts were amended in 2009, and agencies are no longer permitted to request and report TMTF activity using department regular code "20" but will report using the department regular code of the agency that is the owner of the fund. Appendix 1 is a TMTF conversion chart of accounts.

#### 1520.60—Trust Revolving Fund

FMS establishes a trust revolving fund when a law authorizes a revolving fund and designates the revolving fund as a trust fund. Otherwise, trust revolving funds are the same as revolving funds (see subsection 1520.45).

## 1520.65—Allocation (Formerly Transfer Appropriation) Accounts

FMS establishes allocation accounts to receive (and subsequently obligate and allocations treated disburse) nonexpenditure transactions. These accounts carry symbols identified with the original appropriation from which monies were advanced. An allocation account is symbolized by adding the receiving agency's two-digit department regular code to the original appropriation or fund account symbol. A bureau suffix identifies that the transfer is to a particular bureau within the receiving

department. For example, 14-20X1234.010 represents a transfer of funds that were initially appropriated to department 20 (Treasury) and allocated to bureau 10 (National Park Service) within department 14 (Interior).

## Section 1525—Receipt Account Classification

Normally, receipt account symbols consist of six digits, except for receipt clearing accounts and available receipt accounts. The first two digits identify the agency administratively responsible for the receipts. The last four digits identify the account within that fund group. Receipt accounts fall within the following categories: governmental or budget, proprietary, and governmental. Governmental or budget receipts arise from the sovereign and regulatory powers unique Government. Proprietary receipts are derived from market-oriented activities. business-like Intragovernmental receipts are payments from one Government account to another. For further detail on the types of receipts, refer to OMB Circular No. A-11, Section 20.7. The following is an example of the numbering scheme generally associated with available receipts.

Two-digit department regular code	14 – (Interior)
Account symbol	8369
Subnumber	.001 (Gifts and Donations)
	.002 (Earnings on Investments)

#### 1525.10—Receipt Account Symbols by Fund Groups and Major Classes

FMS classifies receipt accounts and assigns symbols by fund groups and major classes as follows:

Fund Group	Major Class
General fund:	
Taxes	
Customs duties	0300
Receipts from	
monetary power	0600
Fees for regulatory	
and judicial service	0800
Fines, penalties,	
and forfeitures	1000
Restitutions, reparations,	
and recoveries under	
military occupation	1100
Gifts and contributions	1200
Interest	1350
Dividends and	
other earnings	1600
Rent, including	
bonuses	1800
Royalties	2000
Sale of products	2200
Fees and other charges	
for services and	
special benefits	2400
Sale of Government	
property	2600
Negative subsidies and	
downward reestimates	
of subsidies	2700
Realization upon loans	
and investments	2800-2900
Recoveries and refunds	
Clearing accounts	
Special fund receipt accounts	5000-5999
Trust fund receipt accounts.	8000-8999

#### 1525.20—Available Receipts

Available receipts are special or trust fund receipts that, pursuant to law, are available as appropriations to a single agency for expenditure without further congressional action. However, in some fund accounts, use is restricted to investment only or is precluded by a limitation or benefit formula. An available receipt account carries the same symbolization as its corresponding expenditure account in that an "X" is inserted to indicate the period of availability of such funds for obligation. However, in special circumstances, available receipts that are earmarked for current-year obligations and expenditures initially are placed in an unavailable receipt account until FMS prepares a warrant to move the funds to a current fiscal year expenditure account.

2-1500 VOL I

See Treasury Department-General Accounting Office Joint Regulation No. 3 in the GAO's Policy and Procedures Manual for Guidance of Federal Agencies, Title 7, Appendix II.

#### 1525.30—Unavailable Receipts

Unavailable receipts are receipts that, at the time of collection, are not appropriated and not immediately available for expenditure. This is because:

 Congress limited the amount available for expenditure;

OR

 Agencies cleared amounts credited to receipt accounts, in whole or in part, to other receipt accounts before taking appropriation warrant action.

Unappropriated receipts held in special and trust fund receipt accounts are unavailable for expenditure until appropriated pursuant to specific legislative provisions. Unappropriated receipts sometimes are invested. In these circumstances, Treasury would designate the fund as "available." See subsection 1525.20.

## Section 1530—Expenditure Account Classification

Expenditure account symbols consist of eight or more digits. The first two digits identify the agency responsible for the account. The next digits or characters represent the period of availability for obligation. The last four digits identify the specific account by fund group. The following example illustrates the various Treasury account symbols for the salaries and expenses account for the Department of State.

Two-digit department regular code	19 – (Dept. of State)
Period of availability	11 (Fiscal 2011 annual) 11/12 (Fiscal 2011/2012 multiple year) X (No-year appropriation)
Account symbol	0107

## 1530.10—Expenditure Account Symbols by Fund Groups

FMS classifies expenditure accounts and assigns symbols by fund groups as follows:

Fund Group	Major Clas
General fund:	0000-3799
Clearing account	3800-3899
Management fund	3960-3999
Revolving funds:	
Public enterprise	4000-4499
Intragovernmental	4500-4999
Special fund	5000-5999
Deposit fund	6000-6999
Trust fund	8000-8399
	and
	8500-8999
Trust revolving fund	8400-8499

## 1530.20—Identifying the Period of Availability

The account symbol designates the period of availability for incurring obligations as follows:

- Annual appropriations—Two digits (00 through 99) indicate the fiscal year of availability for incurring obligations of a 1-year appropriation (20 11 1234).
- Multiple-year appropriations— Two digits separated by a slash (/) indicate a multiple-year appropriation for incurring obligations for a definite period in excess of 1 fiscal year. The digit preceding the slash indicates the first fiscal year of availability, and the digit immediately following the slash indicates the final fiscal year of availability (20 11/12 1234).
- **No-year appropriations**—An "X" indicates a no-year appropriation that is available for obligations for an indefinite period of time (20 X 1234).

## Section 1535—Deposit Fund Accounts

FMS establishes deposit fund accounts to record monies that do not belong to the Federal Government. Deposit funds are a liability in the Government's central summary general ledger since those assets do not belong to the Government. The deposit fund account (liability) classification is proper for any account that meets one of the following three criteria:

- Monies withheld from Government payments for goods and services received. Agencies may treat this transaction as a deposit fund liability only when they have charged a budget account and the Government is holding the funds pending payment (for example, payroll deductions for savings bonds or State income taxes).
- Monies the Government is holding awaiting distribution based on a legal determination or investigation. This category includes monies in dispute (between the Government and outside parties) where ownership is in doubt and there is no present basis for estimating ultimate distribution.
- Deposits received from outside sources for which the Government is acting solely as a banker, fiscal agent, or custodian. This includes certain cash and investments held outside of Treasury. Also, refer to TFM Volume I, Part 2, Chapter 3400, for additional information.

VOL I 2-1500

## 1535.10—Proper Classification and Reporting

To maintain accountability, agencies must establish separate deposit fund accounts to hold non-Government monies for individual statutory authorizations or programs. They must request new deposit fund accounts through their OMB examiner (see Section 1515). Deposit funds, which are for monies not owned by the Government, are not included in the Federal budget. If an agency is uncertain about the ownership of monies, it should ask its Treasury and OMB contacts for guidance.

## 1535.20—Need for Regular Periodic Reviews

Each agency should review its deposit fund accounts periodically, but at least quarterly, and should take whatever corrective action may be indicated. At a minimum, these reviews should determine whether all monies held in a deposit fund account are consistent with the title of, and legal authority for, the account and that the account has a positive balance. (If a Federal disbursing officer overdisburses a deposit fund, an Anti-Deficiency Act violation has been committed and must be reported promptly.) Where problems are identified, agencies should process appropriate adjustments inconsistencies and institute corrective procedures to ensure use of the appropriate accounts. See TFM Volume I, Part 6, Chapter 3000, for procedures on reviewing unclaimed money accounts, such as escrow accounts for loans.

## 1535.30—Deposit Funds Available to All Agencies

The following deposit funds are available to all agencies:

- Advances without orders from non-Federal sources (X6500)—Use this account for advances without orders from non-Federal sources. However, credit advances without orders from another Federal agency to F3885, "Undistributed intergovernmental payments."
- Small escrow amounts (X6501)—Use this account for small escrow amounts held less than 1 year, when the agency's balance is less than \$1 million.
- Other Federal payroll withholding, allotments (X6276)— Use this account only when Federal payroll withholding amounts, not including deductions for U.S. Savings Bonds, must be held to make monthly payments.

2-1500 VOL I

This page was intentionally left blank.

VOL I 2-1500

### **CONTACTS**

### Direct inquiries concerning this chapter to:

Budget Reports Division Financial and Budget Reports Directorate Governmentwide Accounting Financial Management Service Department of the Treasury 3700 East-West Highway, Room 5D18 Hyattsville, MD 20782

Telephone: 202-874-9880 Fax: 202-874-9944 2-1500 VOL I

This page was intentionally left blank.

	Legacy TAFS	Legacy D-Code	Current TAFS	Current D-Code	
Agency: Department of Health and Human Services Bureau: Centers for Medicare and Medicaid Services		22		05	
Acct: Payments to Health Care Trust Funds					
Payments to Federal Hospital Insurance Trust Fund, Healthcare Fraud and Abuse, Treasury	201806-000 \ 04	22	751806-000 \ 04	85	
Payments to Federal Hospital Insurance Trust Fund, Healthcare Fraud and Abuse, Treasury	201806-000 \ 05	22	751806-000 \ 05	89	
Hospital Insurar	201806-000 \ 06	22	751806-000 \ 06	90	
Payments to Federal Hospital Insurance Trust Fund, Healthcare Fraud and Abuse, Treasury	201806-000 \ 07	22	751806-000 \ 07	05	
Payments to Federal Hospital Insurance Trust Fund, Healthcare Fraud and Abuse, Treasury	201806-000 \ 08	22	751806-000 \ 08	55	
Payments to Federal Hospital Insurance Trust Fund, Healthcare Fraud and Abuse, Treasury	201806-000 \ 09	22	751806-000 \ 09	05	
Receipt Accounts					
Agency: Department of Health and Human Services					
Bureau: Health Resources and Services Administration		22		83	
Acct: Vaccine Injury Compensation Program Trust Fund	20 8475 000 1 X	ç	75 8175 000 1 %	g	
Vaccine Injury Compensation Drogram Trust Find	75-20-8175-000 ) X	22	75-75-8175-000 X	8 8	
	2000	1		3	
Receipt Accounts					
Transfer from General Fund of Amounts Equivalent to Certain Taxes, Vaccine Injury Compensation Trust Fund	208175-001\X	22	758175-001\X	63	
Earnings on Investments, Vaccine Injury Compensation Trust Fund	208175-002\X	22	758175-002 \ X	8	
	Dang A of 15				_

	-			3/2	
	Legacy TAFS_	Legacy D-Code	Current TAFS	Current D-Code	
Agency: Department of Health and Human Services					
Bureau: Centers for Medicare and Medicaid Services		22		90	
Acct: Federal Hospital Insurance Trust Fund					3
Federal Hospital Insurance Trust Fund	208005-000 \ X	22	758005-000 \ X	05	
Federal Hospital Insurance Trust Fund	75-20-8005-000 \ X	22	X\000-5008-57-57	92	
Receipt Accounts					
Transfers from General Fund of Amounts Equal to FICA Taxes, Federal					
Hospital Insurance Trust					Š
Fund	208005-001\X	22	758005-001 \ X	95	
Earnings on Investments, FHI Trust Fund	208005-002\X	22	758005-002 \ X	90	
Deposits by States, Federal Hospital Insurance Trust Fund	208005-003 \ X	22	758005-003 \ X	92	
Interest Payments by Railroad Retirement Board, Federal Hospital Insurance Trust Fund	208005-005\X	22	758005-005\X	05	
Payments from the General Fund, FHI Trust Fund	208005-006 \ X		758005-006\X	90	
Federal Payments for Railroad Employees, Federal Hospital Insurance Trust Fund	208005-007 \ X	22	758005-007\X	98	
Premiums Collected for Uninsured Individuals not Otherwise Eligible, FHI Trust Fund	208005-009 \ X	22	758005-009 \ X	89	
Receipts from Railroad Retirement Account, Federal Hospital Insurance Trust Fund	208005-010\X	22	758005-010\X	90	
Transfers from General Fund of amounts equal to SECA taxes, Federal Hospital Insurance Trust Fund	208005-011\X	22	758005-011\X	05	
Transfers from the General Fund of amounts equal to Federal Employer contributions for FICA taxes, Federal Hospital Insurance Trust Fund	208005-012\X	23	758005-012\X	89	
Postal Service Employer Contributions, FHI Trust Fund	208005-013\X	22	758005-013 \ X	05	4
Interest Received from Federal Supplementary Medical Insurance Trust Fund, Federal Hospital Insurance Trust Fund	208005-023\X	22	758005-023 \ X	88	
Interest on Interfund Borrowings, Federal Hospital Insurance Trust Fund	208005-027\X	22	758005-027 \ X	05	
Other Proprietary Receipts, FHI Trust Fund	208005-029 \ X	22	758005-029 \ X	90	
FHI Trust Fund, Transfer from General Fund (OASDI) Taxes	208005-035 \ X	22	758005-035 \ X	90	
Basic Premiums, Medicare Advantage, FHI	208005-040\X	22	758005-040 \ X	05	
Gifts, Federal Hospital Insurance Trust Fund	208005-042\X	22	758005-042 \ X	02	
	Dame 2 af 46				
	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				

Treasury Managed Trust Funds Expenditure and Related Receipt Accounts	nds Expenditure and Re	elated Receipt	Accounts		
	Legacy TAFS	Legacy D-Code	Current TAFS	Current D-Code	
Agency: Department of Health and Human Services					
Bureau: Centers for Medicare and Medicaid Services		22		02	
Acct. Federal nospital listil alice I last rulla					
Receipt Accounts cont.					
Payments from the General Fund for Health Care Fraud and Abuse Control Account, Fraud and Abuse Control Program, Federal Hospital Insurance Trust Fund	208005-044 \ X	22	758005-044 \ X	8	
Federal Hospital Insurance Trust Fund Gifts (Health Care Fraud and Abuse)	208005-045 \ X	22	758005-045\X	05	
Federal Hospital Insurance Trust Fund Transfers from the General Fund (Criminal Fines)	208005-046\X	22	758005-046\X	05	
FHI Trust Fund Transfers from General Fund (Civil Monetary Penatities)	208005-047 \ X	22	758005-047\X	95	
Federal Hospital Insurance Trust Fund Transfers from the General Fund (Asset Forfeiture)	208005-048\X	22	758005-048\X	05	
Federal Hospital Insurance Trust Fund Civil Penalties and Damages	208005-049\X	23	758005-049\X	90	
Medicare Refunds, FHI	208005-053 \ X	22	758005-053 \ X	90	
Military Service Credits, Federal Hospital Insurance Trust Fund	208005-065\X	22	758005-065 \ X	90	
Federal Payments for Professional Standards Review Organizations Reviews, Federal Hospital Insurance Trust Fund	208005-075\X	22	758005-075\X	05	
Transfers from Department of Defense, Federal Hospital Insurance Trust Fund	208005-084\X	22	758005-084 \ X	99	
	Page 3 of 15				
	0				

Treasury Managed Trust	Treasury Managed Trust Funds Expenditure and Related Receipt Accounts	lated Receipt	Accounts		
	Legacy TAFS	Legacy D-Code	Current TAFS	Current D-Code	
Agency: Department of Health and Human Services  Bureau: Centers for Medicare and Medicaid Services		22		05	
Acct: Federal Supplementary Medical Insurance Trust Fund					
Federal Supplementary Medical Insurance Trust Fund	208004-000 \ X	22	758004-000 \ X	92	
Federal Supplementary Medical Insurance Trust Fund	75-20-8004-000 \ X	22	75-75-8004-000 \ X	05	6
Receipt Accounts					
Federal Contributions, FSMI Trust Fund	208004-001\X	22	758004-001\X	99	
Earnings on Investments, FSMI Trust Fund	208004-002\X	22	758004-002 \ X	99	
Premiums Collected for the Aged, FSMI Trust Fund	208004-005 \ X	22	758004-005 \ X	92	
Miscellaneous Federal Payments, Federal Supplementary Medical Insurance Trust Fund	208004-006 \ X	22	758004-006\X	90	
Premiums Collected for the Disabled, FSMI Trust Fund	208004-007\X	22	758004-007 \ X	90	
Supplemental Catastrophic Premium Refunds, Federal Supplementary Medical Insurance Trust Fund	208004-015\X	22	758004-015\X	92	
Interest Paid to the FHI Trust Fund, FSMI Trust Fund	208004-023\X	22	758004-023\X	05	
Other Proprietary Receipts from the Public, FSMI Trust Fund	208004-029 \ X	22	758004-029\X	99	
Interest, Transitional Assistance Account, Federal Supplementary Medical Insurance	208004-031\X	22	758004-031\X	05	
Giffs, Medicare Prescription Drug Account, FSMI	208004-032\X	22	758004-032\X	05	
Transfers From the Transitional Assistance Account, Medicare Prescription Drug Account, FSMI	208004-033 \ X	22	758004-033\X	05	
Federal Contribution, State Low-Income Determinations, Prescription Drug Account, FSMI	208004-034 \ X	22	758004-034 \ X	05	
Premiums Collected, Medicare Prescription Drug Account, FSMI	208004-035 \ X	22	758004-035\X	05	
Payments from States, Medicare Prescription Drug Account, FSMI	208004-036 \ X	22	758004-036 \ X	92	
Interest, Medicare Prescription Drug Account, FSMI	208004-037\X	22	758004-037 \ X	90	
Gifts and Bequests, Transitional Assistance Account, Federal Supplementary Medical Insurance	208004-038\X	22	758004-038\X	92	
Federal Contributions, Transitional Assistance Account, Federal Supplementary Medical Insurance	208004-039\X	22	758004-039\X	90	
Basic Premiums, Medicare Advantage, FSMI	208004-040\X	22	758004-040\X	99	
Gifts, Federal Supplementary Medical Insurance Trust Fund	208004-042\X	22	758004-042\X	92	
Medicare Refunds, FSMI Trust Fund	208004-045\X	22	758004-045\X	92	
	Page 4 of 15				

Treasury Managed Trust Funds Expenditure and Related Receipt Accounts	nds Expenditure and Re	lated Receipt	Accounts		
	Legacy TAFS_	Legacy D-Code	Current TAFS	Current D-Code	
Agency: Department of Health and Human Services  Bureau: Centers for Medicare and Medicaid Services		22		05	
Acct: Federal Supplementary Medical Insurance Trust Fund					
Receipt Accounts cont.					
Federal Contributions for Administrative Costs, Medicare Prescription Drug Account, FSMI	208004-046\X	22	758004-046\X	05	
Federal Contributions for Benefits, Prescription Drug Account, FSMI	208004-047 \ X	22	758004-047\X	05	
Transfers from Department of Defense, Federal Supplementary Medical Insurance Trust Fund	208004-083 \ X	22	758004-083\X	05	
					84.5
	Page 5 of 15				

Agency: Department of Homeland Security					
Agency: Department of Homeland Security	Legacy TAFS	Legacy D-Code	Current TAFS	Current D-Code	
Director Initial Otates Court		ç		g	
Acct: Aquatic Resources Trust Fund		77		8	
Sports Fish Restoration and Boating Trust Fund	208147-000 \ X	1X 22	708147-000\X	90	
Receipt Accounts					
Transfers from General Fund for the Boat Safety Account, Aquatic Resources Trust Fund	208147-001\X	1X 22	708147-001\X	90	
Transfers from General Fund for the Sport Fish Restoration Account, Aquatic Resources Trust Fund	208147-002 \ X	1X 22	708147-002 \ X	90	
Earnings on Investments, Aquatic Resources Trust Fund	208147-003\X	1X 22	708147-003\X	90	
Transfer from the National Recreational Boating Safety and Facilities Improvement Fund, Aquatic Resources Trust Fund	208147-004\X	1X 22	708147-004\X	90	
Custom Duties, Aquatic Resources Trust Fund, Sport Fish Restoration			708147-005\X	90	
Unrealized Disc, Aquatic Resources Trust Fund	208147-021\X	1X 22	708147-021 \ X	90	
Acct: Oil Spill Liability Trust Fund					
Oil Spill Liability Trust Fund	208185-000\X	1X 22	708185-000 \ X	90	
Receipt Accounts					
Transfers from General Fund of Amount Equal to Certain Taxes, Oll Spill Liability Trust Fund	Spill 208185-001\X	1X 22	708185-001\X	90	
Earnings on Investments, Oil Spill Liability Trust Fund	208185-002 \ X		708185-002\X	90	
Fines and Penalties, Oil Spill Liability Trust Fund	208185-003\X	1X 22	708185-003 \ X	90	
Recoveries, Oil Spill Liability Trust Fund	208185-004\X	1X 22	708185-004 \ X	90	
Transfers from the Trans-Alaska Pipe Line Liability Fund	208185-005 \ X	1X 22	708185-005 \ X	90	
	Page 6 of 15				

Treasury Managed Trust Funds Expenditure and Related Receipt Accounts	Inds Expenditure and Re	lated Receipt A	ccounts		
	Legacy TAFS	Legacy D-Code	Current TAFS	Current D-Code	
Agency: Department of Labor		66		60	
Acct: Unemployment Trust Fund		73		3	
Unemployment Trust Fund	208042-000\X	22	168042-000\X	03	
Receipt Accounts					
Transfers from General Fund of Amounts Equal to FUTA Taxes, Unemployment Trust Fund	208042-001 \ X	22	168042-001 \ X	03	
Earnings on Investments, Unemployment Trust Fund	208042-002 \ X	22	168042-002 \ X	03	
State Accounts, Deposits by States, Unemployment Trust Fund	208042-003 \ X	22	168042-003 \ X	33	
Interest on Unemployment Insurance Loans to States, Federal Unemployment Trust Fund	208042-004 \ X	22	168042-004 \ X	03	
Deposits by Railroad Retirement Board, Unemployment Trust Fund	208042-005 \ X	22	168042-005\X	03	
Repayable Advances for Unemployment Compensation, Unemployment Trust Fund	208042-008\X	22	168042-008 \ X	83	
Federal Employees Compensation Account, Deposits by Federal Agencies, Unemployment Trust Fund	208042-010 \ X	23	168042-010 \ X	83	
Non-Repayable Advances for Unemployment Compensation, Unemployment Trust Fund	208042-011 \ X	23	168042-011 \ X	83	
Payments from the General Fund for Extending Unemployment Compensation	208042-013\X	22	168042-013\X	8	
Interest Income, Cash Management Improvement Act, Unemployment Trust Fund	208042-014 \ X	22	168042-014 \ X	8	
Repayable Advances from the General Fund to the Employment Security Administration Account	208042-075 \ X	22	168042-075 \ X	8	
	Page 7 of 15	*			

Treasury Managed Trust Funds Expenditure and Related Receipt Accounts	unds Expenditure and F	telated Receipt /	Accounts		
	<u>Legacy TAFS</u>	Legacy D-Code	Current TAFS	Current D-Code	
Agency: Department of Labor					
Bureau: Employment Standards Administration		22		15	
Acct: Black Lung Disability Trust Fund					
Black Lung Disability Irust Fund	16-20-8144-015 \X	22	16-16-8144-015 \X	<del>ن</del> ا	
Diack Lung Disability Hust Fund	ZO0 144-000 \ A	777	160144-000 1.4	0	
Receipt Accounts					
Transfer from General Fund, Black Lung Benefits Revenue Act Taxes,	200	:	200000000000000000000000000000000000000	1	
Black Lung Disability Trust Fund	208144-001 \ X	77	168144-001 \ X	υ #	
Fines and Penalties, Black Lung Disability Trust Fund	208144-003 \ X	22	168144-003\X	5 52	
Miscellaneous Interest, Black Lung Disability Trust Fund	208144-004 \ X	22	168144-004\X	15	
Repayable Advances from General Fund, Black Lung Disability Trust Fund	208144-005\X	22	168144-005\X	15	
Collections of Taxes on Taxable Expenditures, Black Lung Disability Trust Fund	208144-006\X	22	168144-006 \ X	2	
5-15-1-5-1-5-1-5-1-5-1-5-1-5-1-5-1-5-1-		1		2	
					55
		<b>1</b>			
		7			
	00000				
	raye o UI 13				

Treasury Managed Trust Funds Expenditure and Related Receipt Accounts	nds Expenditure and Re	elated Receipt /	sjunoco		
	Legacy TAFS	Legacy D-Code	Current TAFS	Current D-Code	
Agency. Department of Transportation					
Bureau: Federal Awation Administration		22		13	
Airport and Airway Trust Fund	208103-000 \ X	22	698103-000\X	13	
Bereint Accounts					
Deposits, Airport and Airway Trust Fund	208103-001 \ X	22	698103-001 \ X	13	
Earnings on Investments, Airport and Airway Trust Fund	208103-002\X	22	698103-002\X	13	
Refunds from Federal Fund Payments, Airport and Airway Trust Fund	208103-005\X	22	698103-005\X	13	
Interest Income, Cash Management Improvement Act, Airport and Airway Trust Fund	208103-014\X	22	698103-014\X	13	
Bureau: Federal Highway Administration		22		90	
Acct: Highway Trust Fund	208102_000 \ X	33	698102.000 \ X	2	
מונים ביים ביים ביים ביים ביים ביים ביים ב	V10007010-07	3	V1000-701000	3	
Receipt Accounts					
Deposits, Highway Account, Highway Trust Fund	208102-001\X	22	698102-001\X	05	
Earnings on Investments, Highway Trust Fund	208102-002\X	22	698102-002\X	05	
Deposits, Mass Transit Account, Highway Trust Fund	208102-011\X	22	698102-011\X	90	
Highway Trust Fund (Mass Transit Account), Cooperative Agreements	208102-012\X	22	698102-012\X	92	
Interest Income, Cash Management Improvement Act, Highway Account, Highway Trust Fund	208102-014 \ X	22	698102-014\X	90	
Interest Income, Cash Management Improvement Act, Mass Transit Account, Highway Trust Fund	208102-015\X	22	698102-015\X	90	
Transportation Infrastructure Finance and Innovation Program, Downward Reestimates of Subsidies, FHWA, DOT	208102-026 \ X	22	698102-026 \ X	90	
Transportation Infrastructure Finance and Innovation Program, Downward Reestimates of Subsidies (FHWA)	208102-027 \ X	22	698102-027\X	90	
Miscellaneous Interest, Highway Trust Fund	208102-029\X	22	698102-029 \ X	05	
Payment from the General Fund, Highway Trust Fund, Treasury	208102-034 \ X	22	698102-034\X	55	
	Page 9 of 15				

Treasury Managed Trust Funds Expenditure and Related Receipt Accounts	Inds Expenditure and Re	lated Receipt	Accounts		
	I organy TABES	Legacy	CurrentTAEC	Current	
Agency: Corps of Engineers-Civil Works	Federy I'v		Call all all all all all all all all all	2000	
Bureau: Corps of Engineers-Civil Works		22		00	
rust					
Harbor Maintenance Trust Func	208863-000 \ X	22	968863-000 \ X	00	
Harbor Maintenance Trust Fund	96-20-8863-000 \ X	22	X\000-898-96-96	8	
Receipt Accounts					
Transfers from General Fund of Amounts Equal to Certain Taxes, Harbor	2000	5	21,000,000	8	
Earnings on Investments, Harbor Maintenance Trust Fund	208863-001 (X	22 22	968863-001 \ X	8 8	
Transfer of Tolls from the Saint Lawrence Seaway Development Corporation, Harbor Maintenance Trust Fund	208863-003 \ X	22	968863-003\X	8	
Acct: Inland Waterways Trust Fund					
	208861-000\X	22	968861-000\X	8	
Inland Waterways Trust Fund	96-20-8861-000 \ X	22	96-96-8861-000 \ X	00	
Docaint Accounts					
Transfer from General Fund Inland Waterways Revenue Act Taxes					
Inland Waterways Trust Fund	208861-001\X	22	968861-001 \ X	8	
Earnings on Investments, Inland Waterways Trust Fund	208861-002\X	22	968861-002 \ X	8	
	Page 10 of 15				

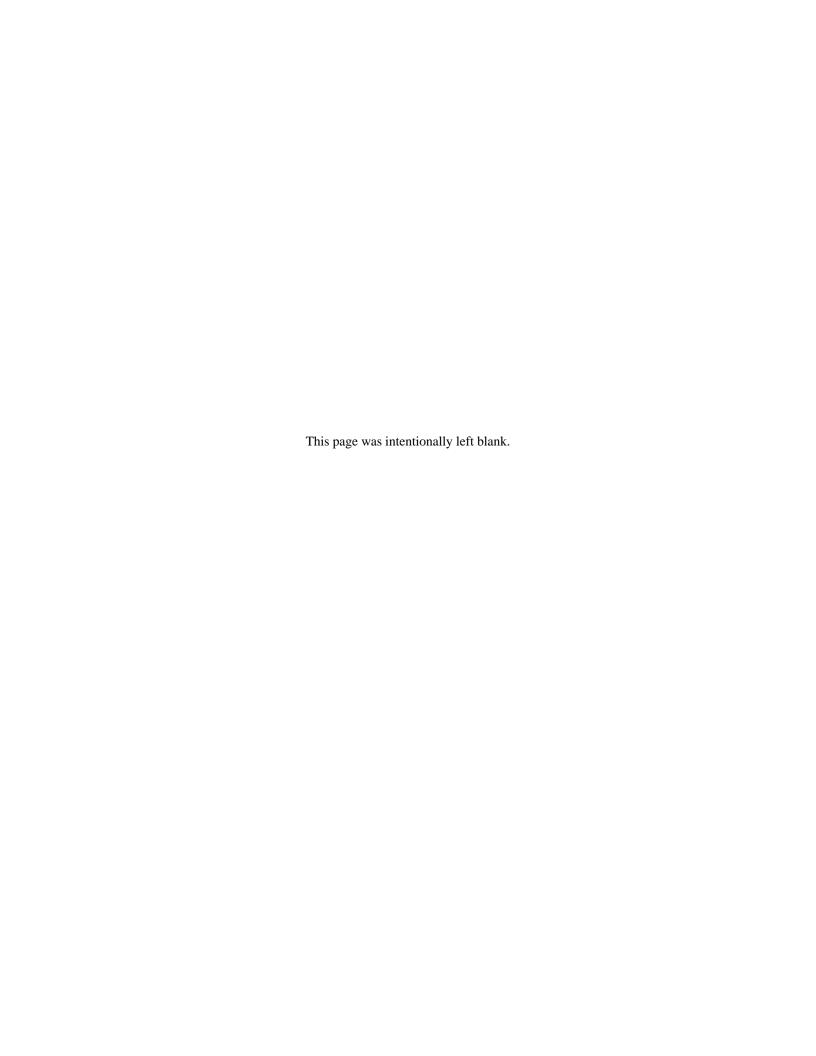
	Legacy TAFS	Legacy D-Code	Current TAFS	Current D-Code
Agency: Environmental Protection Agency				
Bureau: Environmental Protection Agency		22		М
Acct: Hazardous Substance Superfund	20000000	Š	20 00 0447	2
Hazardous Substance Superund	13-20-8145-014 \ \	77	13-68-8145-014 \ \	5 5
Hazardana Substance Superium	14-20-8149-001 (X	27 6	14-66-6143-601 1.X	5 5
Hazardous Substanto Sunorfind	10-20-8 143-004 (A	7 6	69 9445 000 X	5 5
Transfer Substance Superioria	200149-000 (A	2 8	50 C0 0145-000 1A	5 8
nazardous substatice superiurid	68-20-8 143-000 (A	77	00-00-0 143-000 1 V	5
Hazardous Substance Superfund Hazardous Substance Suberfund	70-20-8145-007 \X 75-20-8145-009 \X	22	75-68-8145-007 \ X	5 03
מיייים מייים מיייים מייים מיים מייים מי		ļ		5
Receipt Accounts				
Transfers from General Fund of Amounts Equal to Certain Taxes	208145-001 \ X	22	688145-001\X	10
Earnings on Investments, Hazardous Substance Superfund	208145-002\X	22	688145-002\X	10
Fines and Penalties, Hazardous Substance Superfund	208145-003\X	22	688145-003\X	10
Hazardous Substance Superfund	208145-004 \ X	22	688145-004\X	10
Interfund Transactions, Hazardous Substance Superfund	208145-005\X	22	688145-005\X	10
Transfer from the General Fund of Amounts Equivalent to Corporate Environmental Tax, Hæzardous Substance Superfund	208145-015 \ X	22	688145-015\X	5
Payment from the General Fund, Hazardous Substance Superfund, Bernyan Art - Birgail of the Dublic Dahl Treasury	208145-016 \ X	22	688145-016\X	5
	X 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	1	VI 010 010 00	5
Acct: Leaking Underground Storage Tank Trust Fund		10 000		
Leaking Underground Storage Tank Trust Fund	208153-000 \ X	22	688153-000 \ X	10
Leaking Underground Storage Tank Trust Fund	68-20-8153-000 \ X	22	68-68-8153-000 \ X	10
Kecelpt Accounts				
Iransfers from General Fund of Amounts Equal to Certain Taxes, Leaking Underground Storage Tank Trust Fund	208153-001\X	22	688153-001\X	10
Earnings on Investments, Leaking Underground Storage Tank Trust	208153-002 \ X	22	688153-0021%	δ
Recoveries, Leaking Underground Storage Tank Trust Fund	208153-003 \ X	22	688153-003 \ X	5 60
Payment From the General Fund, Leaking Underground Storage Tank Trust Fund	208153-040 \ X	22	688153-040 \ X	10

Treasury Managed Trust Funds Expenditure and Related Receipt Accounts	ds Expenditure and Re	lated Receipt	Accounts		
	Legacy TAFS	Legacy D-Code	Current TAFS	Current D-Code	
Agency: Social Security Administration Bureau: Social Security Administration		22		20	
Acct: Federal Old-age and Survivors Insurance Trust Fund					
Federal Old-age and Survivors Insurance Trust Fund	208006-000 \ X	22	288006-000 \ X	8	
Federal Old-age and Survivors Insurance Trust Fund	28-20-8006-000 \ X	22	28-28-8006-000 \ X	8	
Receipt Accounts					
Transfers from General Fund of Amounts Equal to FICA Taxes, Federal Old-Age and Survivors Insurance Trust Fund	208006-001\X	22	288006-001\X	2	
Earnings on Investments, Federal Old-Age and Survivors Insurance Trust Fund	208006-002\X	22	288006-002\X	2	
Deposits by States, Federal Old-Age and Survivors Insurance Trust Fund	208006-003\X	22	288006-003\X	2	
Interest Payments by Railroad Retirement Board, Federal Old-Age and Survivors Insurance Trust Fund	208006-005\X	22	288006-005\X	8	
Miscellaneous Federal Payments, Federal Old-Age and Survivors Insurance Trust Fund	208006-006\X	22	288006-006 \ X	8	
Federal Payments for Special Benefits, Federal Old-Age and Survivors Insurance Trust Fund	208006-007\X	22	288006-007\X	8	
Tax Refund, Offset Collections, Federal Old-Age and Survivors Insurance Trust Fund	208006-009\X	22	288006-009\X	경	
Transfer from General Fund of Amounts Equal to SECA Taxes, Federal Old-Age and Survivors	208006-011 \ X	22	288006-011\X	8	
Transfers from General Fund of Amounts Equal to Federal Employer Contributions for FICA Taxes, Federal Old-Age and Survivors Insurance Trust Fund	208006-012\X	22	288006-012\X	25	
Taxes on Benefits, Federal Old-Age and Survivors Insurance Trust Fund	208006-016\X	22	288006-016\X	8	
Refunds for Voluntary Income Tax Withholding, Principal, Federal Old Age Survivors Insurance Trust Fund	208006-024 \ X	22	288006-024 \ X	8	
Refunds for Voluntary Income Tax Withholding, Interest, Federal Old Age Survivors Insurance Trust Fund	208006-025\X	22	288006-025 \ X	25	
FOASI, Non-Attorney Fees	208006-028 \ X	22	288006-028 \ X	20	
Other Proprietary Receipts, Federal Old-Age and Survivors Insurance Trust Fund	208006-029 \ X	22	288006-029 \ X	8	
Attorney Fees, Federal Old-Age and Survivors Insurance Trust Fund	208006-031\X	22	288006-031\X	8	
	Page 12 of 15				

Treasury Managed Trust	Treasury Managed Trust Funds Expenditure and Related Receipt Accounts	telated Receipt A	Accounts	-	
Agency: Social Security Administration	Legacy TAFS	Legacy D-Code	Current TAFS	Current D-Code	
Bureau: Social Security Administration		22		4	
Acet: Federal Old-age and Survivors Insurance Trust Fund					
Receipt Accounts cont.					
Gifts, Federal Old-Age and Survivors Insurance Trust Fund	208006-042 \ X	22	288006-042\X	8	
Federal Payments for Pension Reform Administrative Expenses, Federal Old-Age and Survivors Insurance Trust Fund	208006-043\X	22	288006-043\X	8	
Military Service Credits, Federal Old-Age and Survivors Insurance Trust Fund	208006-065\X	22	288006-065\X	25	
	Page 13 of 15				

Agency: Social Security Administration Bureau: Social Security Administration And Found Nichelish Administration			_		
Agency: Social Security Administration Bureau: Social Security Administration Bureau: Social Security Administration	Legacy TAFS	Legacy D-Code	Current TAFS	Current D-Code	
Noot. Podemi Stockility Incurance Truck Comp		22		49	
Acct: Federal Disability Insurance Trust Fund	The Company of the Co	Electric Co.			
Federal Disability Insurance Trust Fund	208007-000 \ X	22	288007-000 \ X	25	
Federal Disability Insurance Trust Fund	28-20-8007-000 \X	22	28-28-8007-000 \ X	20	
Receipt Accounts					
Iransers from General Fund of Amounts Equal to FICA Taxes, Federal Disability Insurance Trust Fund	208007-001\X	22	208007-001\X	8	
Earnings on Investments, Federal Disability Insurance Trust Fund	208007-002\X	22	288007-002\X	8	
Deposits by States, Federal Disability Insurance Trust Fund	208007-003\X	22	288007-003 \ X	\$	
Interest Payments by Railroad Retirement Board, Federal Disability Insurance Trust Fund	208007-005\X	22	288007-005\X	8	
Miscellaneous Federal Payments, Federal Disability Insurance Trust Fund	208007-006\X	22	288007-006 \ X	8	
Tax Refund, Offset Collections, Federal Disability Insurance Trust Fund	208007-009\X	22	288007-009\X	8	
Receipts from Railroad Retirement Account, Federal Disability Insurance Trust Fund	208007-010\X	22	288007-010\X	8	
Transfers from General Fund of Amounts Equal to Taxes, Federal Disability Insurance Trust Fund	208007-011\X	22	288007-011\X	8	
Transfers from General Fund of Amounts Equal to Federal Employer Contributions for FICA Taxes, Federal Disability Insurance Trust Fund	208007-012\X	22	288007-012\X	8	
Interest Income, Cash Management Improvement Act, Federal Disability Trust Fund	208007-014 \ X	22	288007-014\X	25	
Taxes on Benefits, Federal Disability Insurance Trust Fund	208007-016\X	22	288007-016\X	8	
Interest and Profits on Investments in Participation Certificates, Federal Disability Insurance Trust Fund	208007-022\X	22	288007-022\X	8	
Refunds for Voluntary Income Tax Withholding, Principal, Federal Disability Insurance Trust Fund	208007-024 \ X	22	288007-024 \ X	8	
Refunds for Voluntary Income Tax Withholding, Interest, Federal Disability Insurance Trust Fund	208007-025 \ X	22	288007-025 \ X	8	
Interest on Interfund Borrowings, Federal Disability Insurance Trust Fund	208007-027\X	22	288007-027 \ X	25	
Other Proprietary Receipts, Federal Disability Insurance Trust Fund	208007-029 \ X	22	288007-029 \ X	8	
	Page 14 of 15				

Treasury Managed Trust	Treasury Managed Trust Funds Expenditure and Related Receipt Accounts	elated Receipt	Accounts		
Anancy Social Sacurity Administration	Legacy TAFS	Legacy D-Code	Current TAFS	Current D-Code	
Bureau: Social Security Administration Acct: Federal Disability Insurance Trust Fund		22		4	
Receipt Accounts cont.					
Attorney Fees. Federal Disability and Survivors Insurance Trust Fund	208007-031 \ X	22	288007-031 \ X	2	
Giffs, Federal Disability Insurance Trust Func Military Service Credits, Federal Disability Insurance Trust Fund	208007-042\X 208007-065\X	22	288007-042 \ X	24 24	
					8 0
	Page 15 of 15	1.			



### **PART 2 - CENTRAL ACCOUNTING AND REPORTING**

### **Table of Contents**

Chapter	Section	Title
1000		INTRODUCTION
	1010 1015 1020	Authority Principles and Features of the System of Central Accounts Standard and Prescribed Forms Contacts
1500		DESCRIPTION OF ACCOUNTS RELATING TO FINANCIAL OPERATIONS
	1510 1515 1520 1525 1530 1535	Authority Federal Account Symbols and Titles (FAST) Book and Subclassified Accounts Receipt, Appropriation (Expenditure), and Fund Account Descriptions Receipt Account Classification Expenditure Account Classification Deposit Fund Accounts Contacts
		Appendix
		1. Treasury Managed Trust Fund Conversion Chart for Accounts
2000		WARRANT AND NONEXPENDITURE TRANSFER (NET) TRANSACTIONS
	2010 2015 2020 2025 2030 2035	Scope and Applicability Authority Definition of Terms Warrant Transactions NET Transactions Using the GWA System Borrowings Contacts
		Appendix
		1. GWA System NET Application Guide
2500		EXPENDITURE TRANSACTIONS BETWEEN APPROPRIATION, FUND, AND RECEIPT ACCOUNTS
	2510 2515 2520 2525 2530 2535	Introduction Types of Expenditure Transactions Addressed in This Chapter Payments to General Services Administration (GSA) Expenditure Transactions Not Requiring Payment by Check Expenditure Transactions Requiring Payment by Check SF 1081: Certification Contacts

Volume I Part 2

#### Chapter Section Title

#### Appendices

1. GSA Form 789: Statement, Voucher and Schedule of Withdrawals and Credits Optional Form 1017-G: Journal Voucher SF 1080: Voucher for Transfers Between Appropriations and/or Funds SF 1080-EDP: Print Layout (SF 1080-EDP) Print Format Requirements (SF 1080 and SF 1081)

SF 1081: Voucher and Schedule of Withdrawals and Credits

SF 1081-EDP: Print Layout (SF 1081-EDP)

2. FMS Form 5908: Journal Voucher Batch Transmittal

#### 3100

#### INSTRUCTIONS FOR DISBURSING OFFICERS' REPORTS

3110	Scope
3115	Authority
3120	Accounting Forms Used by Disbursing Officers and Agencies
3125	General Information on Central Accounting Reports
3130	Use of Accounting Forms (SFs 1218 and 1221 and FMS Form 1219 and 1220)
3135	Use and Assignment of the 3- and 4-Digit Agency Location Code (ALC)
3140	Preparing and Submitting SF 1218 and SF 1221
3145	Preparing and Submitting FMS Form 1219 and FMS Form 1220
3150	Classification of Special Transactions Reported on FMS Form 1220
3155	Supplemental Reporting on FMS Forms 1219 and 1220
3160	Reporting for Accounting Periods When No Transactions Occur
3165	Submitting Final Accountability Reports
3170	Fiscal Yearend Reporting and Cutoff Schedule of Reporting Deadlines
3175	Integrating Accounting Results
3180	Deposits in Transit System
3185	Undistributed Audit
3190	Statement of Differences
	Contacts

#### Appendices

- 1. SF 1218: Statement of Accountability (Foreign Service Account) and Instructions
- 2. SF 1221: Statement of Transactions According to Appropriations, Funds, and Receipt Accounts (Foreign Service Account) and Instructions
- 3. FMS 1219: Statement of Accountability and Instructions
- 4. FMS 1220: Statement of Transactions According to Appropriations, Funds, and Receipt Accounts and Instructions
- 5. FMS 6601: Advice Regarding Agency Location Codes (3, 4 or 8 Digits) and Instructions
- 6. Listing of Subclasses and Titles
- 7. FMS 6652: Statement of Differences of Deposit Transactions (as generated by GOALS)
- 8. Agency Detail Transactions--Deposit Tickets/Debit Vouchers (on microfiche)
- 9. FMS 6652: Statement of Differences of Disbursing Office Transactions (as generated by GOALS)
- 10. Monthly Register of OPAC Transactions by D.O. Symbol (as generated by GOALS)
- 11. FMS 5901: Adjustment of Agency Deposits/Debit Vouchers (as generated by GOALS)
- 12. FMS 5901: Adjustment of Agency Undistributed Differences (FMS 5901 as generated by GOALS)

Part 2 Volume I

I dit Z		Volume 1
Chapter	Section	Title
3200		FOREIGN CURRENCY ACCOUNTING AND REPORTING
	3210 3215 3220 3225 3230 3235 3240 3245 3250	Authority Definitions Reporting Requirements Administration of Foreign Exchange Translating Foreign Currencies To U.S. Dollar Equivalents Foreign Currency Abbreviations and Conversions Foreign Currency Fund Account Symbols and Titles Nature, and Purpose of Foreign Currency Fund Accounts Preparation and Distribution of FS Form 488 and DD Form 1363 Contacts
		Appendices
		<ol> <li>Report of Estimated Foreign Currency Collections and Expenditures         Explanation of Items to be Reported on "Report of Estimated Foreign Currency         Collections and Expenditures"</li> <li>Annual Report on Unfunded Foreign Currency Reservation Accounts         Explanation of Items to be Reported on "Annual Report on Unfunded Foreign         Currency Reservation Accounts"</li> <li>FMS Form 6911: Foreign Currency Conversion and Transfer Voucher         FS Form 488: Foreign Currency Statement of Transactions and Account Current         DD Form 1363: Statement of Transactions and Accountability (FT Accounts)</li> </ol>
3300		STATEMENT OF TRANSACTIONS (FMS 224) REPORTING BY AGENCIES FOR WHICH THE TREASURY DISBURSES
	3310 3315 3320 3325 3330 3335 3340 3345 3350 3355 3360 3365 3370	Scope and Applicability Authority Using and Assigning Eight-Digit Agency Location Codes (ALCs) Monthly Reporting Requirements Preparing FMS 224s Reconciling FMS 224, Section II Reconciling FMS 224, Section III Partial FMS 224 Submitting the Partial FMS 224 Reporting Supplemental FMS 224s Reporting Fiscal Yearend FMS 224s Integrating the Accounting Results GWA System Implementation Strategy Contacts
		Appendices
		<ol> <li>FMS 224: Statement of Transactions (Classified According to Appropriation, Fund and Receipt Account; and Related Control Totals)         Explanation of Items To Be Reported on FMS 224: Statement of Transactions     </li> <li>FMS 6601: Advice Regarding Agency Location Codes (3, 4, or 8 Digits)         Instructions for Preparing FMS 6601: Advice Regarding Agency Location Codes (ALC) (3, 4, and 8 Digits)     </li> <li>FMS 6652: Statement of Differences Disbursing Office Transactions         Explanation of Statement of Differences Disbursing Office Transactions     </li> </ol>

Explanation of Statement of Differences, Disbursing Office Transactions

Volume I Part 2

Chapter	Section	Title
		Monthly RFC/Agency Support Listing Explanation of Agency Confirmation Report Listing IPAC Support Listing Explanation of IPAC Support Listing 4. FMS 6652: Statement of Differences Deposit Transactions Explanation of Statement of Differences, Deposit Transactions Support List: Financial Management Service Agency Detail Transactions Deposit Tickets/Debit Vouchers Monthly Deposit Ticket/Debit Voucher Support List Explanation of Deposit Ticket/Debit Voucher Support List
3400		ACCOUNTING FOR AND REPORTING ON CASH AND INVESTMENTS HELD OUTSIDE OF THE U.S. TREASURY
	3410 3415 3420 3425 3430 3435 3440 3445	Background Authority Definition of Terms Description of Cash and Investments Held Outside of the U.S. Treasury Categories Treasury's Policies on Agencies' Requirements Agencies' Reporting Responsibilities and Requirements Reconciling Cash and Investments Held Outside of the U.S. Treasury Preparing and Submitting Prescribed Forms and Reports Contacts
		Appendices  1. Subclass Descriptions, Cash and Investments Held Outside of the U.S. Treasury  2. Cash and Investments Held Outside of the U.S. Treasury Transaction Guide—
		Statements of Transactions/Accountability Reporting
3500		DAILY TRANSMITTAL FOR INTERNAL REVENUE SERVICE
	3510 3515 3520 3525	Authority Background and Concepts Reporting Requirements Federal Tax Deposit Transmittal Format Contacts
		Appendix
		Sample IRS Federal Tax Deposit Transmittal     IRS Transmittal Line Item Descriptions
3900		RECONCILIATION TO FINANCIAL MANAGEMENT SERVICE (FMS) ACCOUNTING RESULTS
	3910 3915 3920 3925	Authority Monthly Integration of Agency - Financial Management Service Data Verification of Check Payment Data Bank Verification of Deposit Data Contacts

Part 2 Volume I

#### Section Title Chapter Appendices 1. GWA Account Statement-Account Summary Report GWA Account Statement-Expenditure Activity Report GWA Account Statement-Expenditure Transactions Report GWA Account Statement-Available Receipt Account Report GWA Account Statement-Unavailable Receipt Account Report GWA Account Statement-Unappropriated Receipt Account Report 2. FMS 6652 Statement of Differences-Disbursing Office Transactions FMS 6652 Statement of Differences-Deposit Transactions 4100 **DEBT MANAGEMENT REPORTS** 4110 Scope and Applicability 4115 Authority 4120 Reporting Requirements Contacts 4200 AGENCY REPORTING ON UNEXPENDED BALANCES OF APPROPRIATIONS AND FUNDS (FEDERAL AGENCIES' CENTRALIZED TRIAL-BALANCE SYSTEM II, FMS 2108: YEAR-END **CLOSING STATEMENT)** 4210 Scope and Applicability 4215 Authority 4220 **Definition of Terms** 4225 Explanation of Items Presented on the FACTS II Generated FMS 2108 and Reporting Requirements 4230 Reporting Requirements for Extended Authority To Liquidate Obligations 4235 Cashier Fund Balances, Negative Balance Accounts, and Unamortized Premiums and Discounts 4240 Investments in Treasury Securities or Agency Securities and Unrealized Discount 4245 Closed Accounts 4250 Reporting Requirements 4255 Accessing FACTS II 4260 Instructions for Reporting Yearend Closing Data Via FACTS II Contacts **Appendices** 1. FMS 2108 Sample FACTS II Generated FMS 2108s

2. FMS 2108 Proof Formula for Individual Line Items

Volume I Part 2

Chapter	Section	Title
4300		REPORTING INSTRUCTIONS FOR ACCOUNTS INVESTED IN DEPARTMENT OF THE TREASURY SECURITIES
	4310 4315 4320 4325 4330 4335 4340 4345	Scope and Applicability Authority Definitions Availability of Funds Categories of Securities Reporting Requirements for Investments in Government Account Series Securities Reporting Requirements for Investments in Marketable Securities Marketable Security Reporting Requirements to the Intragovernmental Fiduciary Confirmation System (IFCS) Contacts
		Appendices
		<ol> <li>Government Account Series - Revolving, Trust Revolving, and Deposit Funds</li> <li>Government Account Series - Special and Trust Funds</li> <li>Marketable Securities - Revolving, Trust Revolving, and Deposit Funds</li> <li>Marketable Securities - Special and Trust Funds</li> </ol>
4500		GRANTS, LOANS, CREDITS, AND CONTINGENT LIABILITIES INVOLVING FOREIGNERS
	4510 4515 4520 4525 4530 4535 4540	Authority Scope and Applicability Definitions Quarterly Reports Entering Data FCRS Edits Filenames Contacts
		Appendices
		<ol> <li>Data Formats and Instructions</li> <li>Federal Information Processing Standards (FIPS) Country Codes</li> <li>Program Codes</li> <li>Purpose Codes</li> </ol>
4600		TREASURY REPORTING INSTRUCTIONS FOR CREDIT REFORM LEGISLATION
	4610 4615 4620 4625 4630 4635 4640 4645 4650	Authority Definition of Terms Credit Account Symbols Accounts With Sublevel Prefix Codes Interest Rates Borrowings From Treasury (Bureau of the Public Debt, BPD) Interest on Uninvested Funds (FMS) Appropriations Credit Account Transactions and Reporting Procedures Contacts

Part 2 Volume I

Chapter	Section	Title
		Appendices
		<ol> <li>FMS 224: Statement of Transactions - Program Account</li> <li>FMS 224: Statement of Transactions - Financing Account - Direct Loans</li> <li>FMS 224: Statement of Transactions - Financing Account - Guaranteed Loans</li> </ol>
4700		AGENCY REPORTING REQUIREMENTS FOR THE FINANCIAL REPORT OF THE UNITED STATES GOVERNMENT
	4701 4702 4703 4704 4705 4706 4707	Scope and Applicability Authority Definition of Terms FR Reporting and Submission Dates Closing Package Requirements Intragovernmental Requirements FACTS I Requirements Contacts
		Appendices
		<ol> <li>Reclassified Financial Statement and Line Item Descriptions</li> <li>Sample Agency A Reclassification Entry Summary</li> <li>Financial Report (FR) Notes and Instructions</li> <li>Other Financial Report (FR) Notes Data and Instructions</li> <li>Agency/Federal Trading Partner Department Codes for Governmentwide Financial Report System (GFRS) and Federal Agencies' Centralized Trial Balance System I (FACTS I)</li> <li>Reciprocal Categories Crosswalk to Financial Statements</li> <li>Federal Intragovernmental Transactions Categories of Reciprocal U.S. Standard General Ledger Proprietary Accounts</li> <li>Fiscal 2011 CFO Representations for Federal Intragovernmental Activity and Balances</li> <li>Quarterly Agency Intragovernmental Reporting and Analysis System (IRAS) Data File Submission - Description and Formats</li> <li>Intragovernmental Business Rules</li> </ol>
5000		ACCOUNTING AND REPORTING ON MONETARY ASSETS (NON OPERATING CASH ITEMS) HELD BY U.S. TREASURY OFFICES
	5010 5015 5020 5025 5030 5035 5040	Authority Background and Purpose Definition of Terms Reporting Entities Prescribed Forms and Reports Monetary Asset Account Symbols and Titles Reporting Requirements Contacts  Appendices  1. FMS Form 5693: Statement of Assets and Liabilities 2. SF 224: Statement of Transactions 3. SF 1220: Statement of Transactions 4. SF 1219: Statement of Accountability 5. Instructions for Preparing FMS 62

Volume I Part 2

Chapter	Section	Title
		<ol> <li>SF 5515: Debit Voucher</li> <li>SF 215: Deposit Ticket</li> <li>FMS 2075: Outstanding Currency in Circulation by Classes and Denominations Held by the Office of Currency Standards</li> <li>TUS 4133: Monthly Report of Paper Currency on Hand</li> <li>Advice of Gold Transaction</li> </ol>
5100		RECONCILING FUND BALANCE WITH TREASURY ACCOUNTS
	5110	Applicability
	5115	Authority
	5120	Definition of Terms
	5125	Background
	5130	Reconciliation of Agency SGL Fund Balances with Treasury Accounts
	5135	Treasury's Central Reconciliation Processes
	5140	Reconciling Small Differences for Deposits
	5145	Reconciling Budget Clearing Account (BCA) Differences
	5150	Available Reconciliation Tools
	5155	Agency Operating Procedures and Certifications Contacts
		Appendices

- 1. Fund Balance with Treasury Reconciliation Contact List
- 2. Common Problems and Solutions for Reconciling Fund Balance with Treasury Accounts